UNITED STATES DISTRICT COURT DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA,
Petitioner,

v.

M.B.D. No. 04-10244-JGD

ROBERT DEWALLACE,

Respondent.

ORDER ENFORCING INTERNAL REVENUE SERVICE SUMMONS

The Petition to Enforce Internal Revenue Service Summons having come before United States Magistrate Judge Judith G. Dein for hearing on November 19, 2004 and the respondent, Robert DeWallace, not having shown any cause why he should not obey the Summons issued to him on February 25, 2004:

IT IS ORDERED that Robert DeWallace obey the Summons and appear (with the documents described in the Summons) before Revenue Officer Patricia Casey-Ortiz or any other officer of the Internal Revenue Service authorized to examine the records and take his testimony on or before Friday, December 10, 2004 at 9:00 AM at the office of the Internal Revenue Service, 118 Turnpike Road, Suite 100, Southborough, MA 01772, Tel. #(508)460-0406.

Failure to comply with this Order shall make the respondent liable for a finding of contempt of court.

JUDATH G. DEIN

UNTED STATES MAGISTRATE JUDGE

Dated: November 29, 2004